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*Attorney for Plaintiff
Joe Torres*

IN THE UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA – LOS ANGELES DIVISION

In re
JOE TORRES,

Debtor.

Case No.: 2:21-bk-12801-ER
Chapter 7
Adversary No.: 2:21-ap-01113-ER

**STIPULATION AND REQUEST
FOR DISMISSAL**

JOE TORRES,

Plaintiff,

UNITED STATES OF AMERICA, BY
ITS AGENCY INTERNAL REVENUE
SERVICE; STATE OF CALIFORNIA
FRANCHISE TAX BOARD; and
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION,

Defendant(s).

Status Conference
Date: September 21, 2021
Time: 10:00 AM
Judge: Hon. Ernest M. Robles
Location: 255 E Temple St., Courtroom
1568, Los Angeles, CA 90012

Pursuant to L.B.R. 9071 and Court Manual Section 4, Plaintiff Joe Torres (Plaintiff) and Defendants State of California Franchise Tax Board (FTB) and California Department of Tax and Fee Administration (CDTFA) (collectively, the California Defendants) hereby stipulate and recite as follows:

WHEREAS, on June 21, 2021, Plaintiff filed a Complaint (Adversary Dkt. No. 1) to determine dischargeability of tax liability;

WHEREAS, on June 26, 2021, Plaintiff filed an Amended Complaint (Adversary Dkt. No. 3) to determine dischargeability of tax liability;

WHEREAS, on July 12, 2021, Plaintiff was granted a discharge in the above-referenced Chapter 7 case:

WHEREAS, FTB agrees with Plaintiff that Plaintiff's taxes owed to FTB for the Tax Year 2013, including all interest and penalties, should be discharged; and

WHEREAS, CDTFA agrees with Plaintiff that Plaintiff's taxes owed to CDTFA for the Tax Years 2013-2016, including all interest and penalties, should be discharged.

IT IS HEREBY STIPULATED by Plaintiff and the California Defendants, through their respective counsel of record, that:

- 1) Plaintiff's taxes owed to FTB for the Tax Year 2013, including all interest and penalties, are discharged;
- 2) Plaintiff's taxes owed to CDTFA for the 2013-2016 tax periods on CDTFA Account No. 011-793732, including all interest and penalties, are discharged;
- 3) FTB and CDTFA are dismissed with prejudice as defendants in the adversary proceeding; and
- 4) Each party shall bear their own costs and fees.

1 Dated: August 23, 2021

Respectfully submitted,

2 ROB BONTA
3 Attorney General of California
4 BRIAN D. WESLEY
5 Supervising Deputy Attorney General

6 /s/ TJ Fox

7 TJ FOX
8 Deputy Attorney General
9 *Attorneys for Defendants California*
10 *Franchise Tax Board and California*
11 *Department of Tax and Fee*
12 *Administration*

11 Dated: August 23, 2021

12 BRUCE A BOICE
13 Law Office of Boice & Associates

14 

15 BRUCE A BOICE
16 Law Office of Boice & Associates
17 *Attorney for Plaintiff*
18 *Eric Conrad*

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

600 West Broadway, Suite 1800, San Diego, CA 92101

A true and correct copy of the foregoing document entitled (*specify*): **STIPULATION AND REQUEST FOR DISMISSAL**____

will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **August 27, 2021**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Attorney for Plaintiff: Bruce A Boice (bboice@lawyer.com; r51856@notify.bestcase.com)

Attorney for Defendant IRS: Gavin L Greene (gavin.greene@usdoj.gov; USACAC.criminal@usdoj.gov)

United States Trustee (LA): ustpreion16.la.ecf@usdoj.gov

**Edward M Wolkowitz (TR): emwtrustee@lnbyb.com; ewolkowitz@iq7technology.com;
ecf.alert+Wolkowitz@titlexi.com**

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (*date*) _____ I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 27, 2021

TJ Fox

Date

Printed Name

/s/ TJ Fox

Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.